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THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Masato HAYASHI et al.**

Group Art Unit: **1745**

Application Number: **10/814,807**

Examiner: **Jane J. Rhee**

Filed: **April 1, 2004**

Confirmation Number: **5316**

For: **VACUUM HEAT INSULATING MATERIAL AND
MANUFACTURING METHOD THEREFOR**

Attorney Docket Number: **042320**

Customer Number: **38834**

AMENDMENT

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

September 21, 2006

Sir:

This paper is filed in response to the Office Action dated July 5, 2006.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.